



County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

SACHI A. HAMAI
Interim Chief Executive
Officer

Board of Supervisors
HILDA SOLIS
First District

MARK RIDLEY-THOMAS
Second District

SHEILA KUEHL
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

February 24, 2015

To: Supervisor Michael D. Antonovich, Mayor
Supervisor Hilda L. Solis
Supervisor Mark Ridley-Thomas
Supervisor Sheila Kuehl
Supervisor Don Knabe

From: Sachi A. Hamai
Interim Chief Executive Officer

REPORT BACK REGARDING ASSEMBLY BILL 109 UNFUNDED POSITIONS (ITEM NO.S-1, AGENDA OF JANUARY 27, 2015)

On January 27, 2015, at the request of Supervisor Michael D. Antonovich, the Chief Executive Office (CEO) was directed to report back on Assembly Bill 109 (AB109) regarding the following: current status of unfilled positions; budget and fiscal reimbursement process when positions are not filled within a certain timeframe; policy on reserve funding; and current budgetary deficit, specifically in the Probation Department (Probation).

Status of Unfilled Positions

The following table summarizes the status of unfilled positions for AB109 operations:

"To Enrich Lives Through Effective And Caring Service"

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FISCAL YEAR 2014-15 DEPARTMENT STAFFING	Approved Budgeted Positions	Filled Positions (as of February 10, 2015)	Vacant Positions
Alternate Public Defender	6	6	0
Auditor-Controller	1	0	1
Board of Supervisors	1	1	0
District Attorney	18	14	4
Department of Health Services	50	37	13
Department of Mental Health	80	71	9
Probation	506	378	128
Public Defender	13	10	3
Department of Public Health	12	10	2
Sheriff	577	470	107
Total	1,264	997 (79%)	267 (21%)

The Board has approved a total of 1,264 County positions to manage the non-serious, non-violent, and non-sexual offenders (N3s) and Post-Release Community Supervision (PRCS) populations as of February 10, 2015. Out of this total, 997 positions have been filled, which translates to 79% of the total approved budgeted positions. There are a total of 267 vacant positions, of which 128 and 107 positions belong to Probation and Sheriff's Department, respectively.

AB109 Reimbursement Process

On March 14, 2012, the CEO established the attached Public Safety Realignment Reimbursement Process (Attachment A) which entails the following:

Departments submit AB109 claims to their respective CEO budget analyst for review by the 20th of the month following the end of each quarter as follows:

	Deadline to submit claims to the A-C
1st Quarter (Jul.-Sept.)	October 20 th
2nd Quarter (Oct.-Dec.)	January 20 th
3rd Quarter (Jan.-Mar.)	April 20 th
4th Quarter (Apr.-Jun.)	July 20 th

Each department uses AB109 billing rates that have been approved by the Auditor-Controller (A-C). A-C staff reviews claims to ensure reported costs and expenditures are State-allowable before transferring funds from the Local Community Corrections (LCC or AB109) trust account to the department's revenue accounts. Departments are responsible for maintaining supporting documentation (i.e., timecards, invoices, etc.) in case of an audit.

A department can only claim and seek reimbursement up to their AB109 budgeted allocation. If a department does not submit claims for or fully expend their AB109 budget, the unclaimed/unspent funds will remain in the LCC trust account. The savings are then set aside as reserves/contingencies. Conversely, when a department's expenditures exceed their AB109 budget, a policy decision must be made by the Board as to whether the overage can be paid out of the LCC trust account.

Therefore, in response to the Board's inquiry, when departments do not fill their AB109 positions within a certain time frame, the unused funds remain in the LCC trust account for reserves unless otherwise directed and/or approved by the Board.

AB109 Reserve Policy

On November 27, 2013, the CEO established the attached AB109 Policy Recommendations on Reserve Funding, Audits, and Program Evaluations (Attachment B). The policy provides that:

- The County establishes and maintains an AB109 reserve with a minimum funding level equivalent to three (3) percent of the AB109 budget.
- The reserve will be funded primarily by unclaimed AB109 allocations remaining in the LCC trust account at the end of each fiscal year.
- Current fiscal year revenue would be applied toward the reserve only if prior fiscal year savings were insufficient to maintain the minimum three (3) percent funding requirement; otherwise, current fiscal year revenue would be fully utilized for AB109 programs and services.
- Board approval is required to use reserve funds.
- Reserves funds may be used to a) supplement funding of an existing program; b) initiate a new pilot project; or c) reimburse departments for claims that exceeded their AB109 budget.

Probation's Budgetary Deficit

Probation has a total AB109 budget allocation of \$75,805,000 for fiscal year (FY) 2014-15. Of this amount, \$72,635,000 is the department's ongoing Base Budget, \$2,094,000 is one-time Prior Year Growth, and \$1,076,000 is one-time Reserve Funding.

Each department uses billing rates approved by the A-C. Departments were instructed to report their AB109 expenditures at "Direct Cost" and "Adjusted Full Cost" which is defined as follows:

- Direct Costs are costs directly identifiable to the program or project, such as salaries, employee benefits, services and supplies.
- Adjusted Full Costs consist of direct costs plus the applicable indirect costs calculated using Group II overhead rates developed for billing State and Federally reimbursed programs and/or State mandated programs.

During the first quarter of FY 2014-15, Probation's actual expenses, at the Adjusted Full Cost billing rates, were \$18,238,000 (Attachment C). For the second quarter, Probation's actual expenses, at the Adjusted Full Cost billing rates, were \$23,086,000 in ongoing funds (Attachment D) and \$1,868,000 for one-time start-up funds (Attachment E).

Probation's total claims to-date for the first and second quarters of FY 2014-15 is \$43,192,000, which is 56% of their budgeted allocation. If their spending pattern remains the same, they are projected to exceed their AB109 budgeted allocation by \$10,013,000 or 12%.

AB109 FISCAL YEAR 2014-15							
PROBATION'S DEPARTMENT - BUDGET VS ACTUAL CLAIMS							
	Budget	1st Quarter	2nd Quarter	YTD Expenditures	Year-End Projection	Variance	% Exceed
Base Budget	72,635,000	18,238,000	23,086,000	41,324,000	82,648,000	(10,013,000)	12%
Prior Year Growth	2,094,000	-	1,868,000	1,868,000	2,094,000	-	
Reserves	1,076,000	-	-	-	1,076,000	-	
	\$ 75,805,000	\$ 18,238,000	\$ 24,954,000	\$ 43,192,000	\$ 85,818,000	\$ (10,013,000)	

AB109 Billing Rates

The CEO developed the AB109 budget for each department based on direct costs only. However, departments submit claims and are reimbursed at the Adjusted Full Cost rate

which includes both direct and applicable indirect costs (i.e., department and countywide overhead).

The decision to budget based on direct costs only, and yet bill at the Adjusted Full Cost rate, was based on the following rationale:

- In 2011, all departments submitted budget requests (Attachment F) which far exceeded the County's projected AB109 allocation from the State.
- CEO developed a budget that was fiscally sustainable, supported mission critical programs and ultimately was in alignment with our projected AB109 allocation.
- Billing at the "Adjusted Full Cost" rate is allowable as funding received pursuant to AB109 is considered a State Block Grant. In addition, it demonstrates, on record, that the County's local AB109 programmatic needs are not being fully funded by the State.

Locally Approved Cost of Living Adjustments

The Board approved a 6% Cost of Living Adjustments (COLA) for County employees over an 18-month period beginning in FY 2013-14. However, during this same time period, the AB109 base budget allocation did not increase, but in fact experienced a slight reduction in overall funding. Probation, as well as other County Departments with AB109 programs, was required to absorb the COLA increases within their existing AB109 approved budget. In order to do so, Probation indicated they would hold approximately 64 AB109 positions vacant. If Probation was to fill all of their AB109 positions and continue with the current billing methodology (i.e., accounting for a 6% increase in salaries and employee benefits compounded at the Adjusted Full Cost rate), Probation's FY 2014-15 AB109 budget shortfall would increase to \$13,013,000 or 15%.

If you have any questions, please contact Sheila Williams, Public Safety Cluster, at (213) 974-1155.

SAH:JJ:SK
SW:AY:cc

Attachments

c: Interim Executive Office, Board of Supervisors
County Counsel



County of Los Angeles
CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
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WILLIAM T FUJIOKA
Chief Executive Officer

March 14, 2012

To: Leroy D. Baca, Sheriff
Steve Cooley, District Attorney
Janice Y. Fukai, Alternate Public Defender
Sachi Hamai, Board of Supervisors
Dr. Marvin J. Southard, Department of Mental Health
Jerry E. Powers, Chief Probation Officer
Ronald L. Brown, Public Defender
Dr. Jonathan E. Fielding, Department of Public Health

From: William T Fujioka
Chief Executive Officer

Wendy L. Watanabe
Auditor-Controller

Handwritten signature of William T. Fujioka.

Handwritten signature of Wendy L. Watanabe.

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

PUBLIC SAFETY REALIGNMENT REIMBURSEMENT PROCESS

In April 2011, the California Legislature passed Assembly Bills 109 and 117 (AB109/117) which transferred responsibility for supervising specific low-level inmates and parolees from the California Department of Corrections and Rehabilitation (CDCR) to counties. Pursuant to Assembly Bill 118, the State Department of Finance allocated the following amounts to Los Angeles County for fiscal year 2011-2012:

- \$112,558,273 or 31.8 percent of the total Statewide funding to offset the costs associated with low-level offenders (N3), post-release community supervision (PRCS), and parole violators;
- \$4,034,688 for the Departments of the District Attorney, Public Defender, and Alternate Public Defender to conduct probable cause/settlement and revocation hearings; and
- \$7,942,300 in one-time funding to offset training and start-up costs associated with implementing AB109/117.

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Since this funding stream is not constitutionally guaranteed, the AB109/117 budget is being developed on a quarterly basis. The first budget and staffing recommendations and the accompanying budget adjustment (BA) #028 was approved by the Board of Supervisors (Board) on October 11, 2011. The second quarter's budget and staffing and accompanying BA is tentatively scheduled for March 2012.

The Chief Executive Office (CEO) and the Auditor-Controller (A/C) have developed a billing methodology and an AB 109/117 claiming process. The billing methodology and claiming process was designed to ensure we have a method to track our expenditures and maintain a level of accountability of the funds. The departments are expected to report their expenditures at "Direct Cost" and "Adjusted Full Cost."

- Direct Cost – costs directly identifiable to the program or project (salaries, employee benefits, services and supplies).
- Adjusted Full Cost – direct costs plus the applicable indirect costs calculated using Group II overhead rates developed for billing State and Federally reimbursed programs and/or State mandated programs.

The AB109/117 Billing Methodology / Claims Process are as follows:

- Departments will be required to submit AB109/117 claims to their respective CEO budget analyst;
- Detailed supporting documentation (i.e., timecards, invoices, etc.) will be maintained by the department in case of an audit and/or inspection;
- CEO budget analyst will review the claim to ensure compliance with Board-approved budget;
- A/C staff will review claims to ensure reported costs and expenditures are State-allowable before transferring funds from the Local Community Corrections trust funds to the department's revenue accounts;
- Each department is to use AB109/117 billing rates that have been approved by the A/C;
- Claims will be reimbursed at full costs with departments also tracking direct costs; and
- A/C and CEO will issue special instructions for processing the fourth quarter claims to ensure it reflects accrued expenses and is processed within the timeframes necessary for book closing.

Claims submission will consist of the following:

- Department Cover Letter (Attachment I);
- Qualified Expenditures Certification form for ongoing expenditures (Attachment II);

Affected Departments

March 14, 2012

Page 3

- Qualified Expenditures Certification form for one-time expenditures (Attachment III);
 - Summary Worksheet of ongoing and one-time expenditures (Attachment IV); and
 - Budget Adjustment Worksheet (Attachment V)
- Claims should be submitted to the CEO budget analyst by the 20th of the month following the end of a quarter.

Departments are to track costs on a MONTHLY basis, but will submit claims for reimbursement on a QUARTERLY basis until the AB109/117 budget has been officially added to each departments' budget. Once the budget has been added, the claims will transition to a CERTIFICATION process.

If you have any questions, please contact your department's respective CEO budget analyst or Connie Yee of the Auditor-Controller's Office at (213) 974-8321.

WTF:WLW:GM

CY:SW:AHW:ilm

Attachments

PS Realignment Reimbursement Process.m.031412

(Department/Agency Letterhead)

(Date)

Dear xxxxx: *(please address letter to your CEO budget analyst)*

**2011 PUBLIC SAFETY REALIGNMENT (AB 109/117 OF 2011)
QUALIFIED EXPENDITURES CERTIFICATION
FISCAL YEAR 2011-12: XXX Quarter**

This is to report that \$XXX (\$XXX ongoing and \$XXX one-time) of the (Department/Agency's) qualified expenditures @ "Adjusted Full Costs" for the period of:

☐ First Quarter (July – Sept)

☐ Second Quarter (Oct – Dec)

☐ Third Quarter (Jan - March)

☐ Fourth Quarter (April – June)

The certification forms are attached.

Qualified expenditures may include but are not limited to:

- Staffing costs (salaries and employee benefits);
- Training;
- Software;
- Computer equipment;
- Communication equipment;
- General office supplies;
- Leases; or
- Contracts

Also, enclosed are schedules summarizing the qualified expenditures being certified by our Department, as well as a description of the services provided, items acquired, etc. The detailed supporting documentation for all amounts claimed is on file in our office and is available for inspection and/or audit at any time.

Please contact XXXX at (XXX) XXX-XXXX or via email at XXXXXX@xxx.lacounty.gov if you have any questions regarding this certification.

2011 PUBLIC SAFETY REALIGNMENT (AB109/117)
 Qualified Expenditures Certification
 Fiscal Year 2011-12 [Quarter xx]
 [Period of Claim]

I certify that the expenditures are accurate and allowable. The funds were spent in the following budget unit and appropriation account(s):

Fund	Department	Budget Unit	Appropriation Account	Final Adopted Budget	Adjusted Budget (xxx)	Actual Expenses @ "Adjusted Full" Costs	Actual Expenses @ "Direct" Costs
Total				\$0	\$0	\$0	\$0

Adjusted Budget = Final Adopted (if there are no budget adjustments)

Authorized Departmental Representative
 Signature

Title

Date

Reviewed by:

Chief Executive Office Budget Analyst
 Signature

Date

AUDITOR-CONTROLLER SECTION:

Reimbursed Amount (Completed by A/C)

Document ID

Date Processed

Balance Remaining (Completed by A/C)

2011 PUBLIC SAFETY REALIGNMENT (AB109/117)
 Qualified Expenditures Certification
 Fiscal Year 2011-12 [Quarter xx]
 [Period of Claim]

I certify that the expenditures are accurate and allowable. The funds were spent in the following budget unit and appropriation account.

Fund	Department	Budget Unit	Appropriation Account	Final Adopted Budget	Adjusted Budget (xxx)	Actual Expenses @ "Adjusted Full" Costs	Actual Expenses @ "Direct" Costs
Total				\$0	\$0	\$0	\$0

Commitments:

Total				\$0	\$0	\$0	\$0

Adjusted Budget = Final Adopted (if there are no budget adjustments)

GRAND TOTAL	\$0	\$0	\$0	\$0
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_____ Authorized Departmental Representative Signature	_____ Title	_____ Date
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Reviewed by:

_____ Chief Executive Office Budget Analyst Signature	_____ Date
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AUDITOR-CONTROLLER SECTION:	
Reimbursed Amount (Completed by A/C)	Document ID Date Processed
Balance Remaining (Completed by A/C)	

YOUR DEPARTMENT NAME
2011 PUBLIC SAFETY REALIGNMENT (AB109/117)
Summary of Expenditures @ "Adjusted Full" Costs
[Period of Claim]

TOTAL ONGOING FUNDING		\$0
Less: Actual Expenditures @ "Adjusted Full" Costs		
1.	\$0	
2.		
3.		
4.		
5.		
6.		
7.		
8.		
TOTAL EXPENDITURES		0
TOTAL AVAILABLE BALANCE		\$0

TOTAL ONE-TIME FUNDING		\$0
Less: Actual Expenditures @ "Adjusted Full" Costs		
1.	\$0	
2.		
3.		
4.		
5.		
6.		
TOTAL EXPENDITURES		0
TOTAL AVAILABLE BALANCE		\$0

2011 PUBLIC SAFETY REALIGNMENT (AB109/117)
 Budget Adjustments
 Fiscal Year 2011-12
 Claim Period

Budget Adjustment Number	Date Processed	Department	SOURCE		USE		Amount
			Appropriation Account	Amount	Receiving Department	Appropriation Account	
<i>Example</i> #285	10/6/2011	BOS	2000	\$4,500	DPW	2000	\$4,500
Total				\$0	Total		\$0



WILLIAM T FUJIOKA
Chief Executive Officer

County of Los Angeles CHIEF EXECUTIVE OFFICE

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November 27, 2013

To: Supervisor Mark Ridley-Thomas, Chairman
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

From: William T Fujioka
Chief Executive Officer

A handwritten signature in dark ink, appearing to read "W. T. Fujioka", is written over the printed name and title.

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

AB109 POLICY RECOMMENDATIONS ON RESERVE FUNDING, AUDITS, AND PROGRAM EVALUATIONS (ITEM NO. 94-B, AGENDA OF OCTOBER 8, 2013)

On October 8, 2013, the Board of Supervisors requested a report on the Public Safety Realignment Act (AB109) policy recommendations for unspent funds at the end of future fiscal years, audits of expenditures and programs, and options for the ongoing evaluation of programs and services delivered by County departments and community-based organizations.

Since the implementation of AB109 in October 2011, the County has been in "start-up" mode with the focus on developing a funding allocation that supports additional custody capacity and new supervision and treatment/support services. It is only recently that AB109 custody and supervision populations have stabilized and, as directed by the Board, we can begin evaluating the fiscal and operational effectiveness of the AB109 programs. The following report recommends an AB109 Reserve Policy and provides the status of the fiscal audit and evaluation of AB109 programs.

AB109 Reserve Policy

The Auditor-Controller (A-C) has established trust accounts specifically for the remittance of AB109 funds from the State. Although AB109 funds are allocated to County departments, these funds remain in the trust accounts and are not distributed to the departments until the Chief Executive Office (CEO) and A-C approve claims for reimbursement for AB109 related costs. This AB109 claims process will continue to remain in place as a fiscal control.

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Our office recommends the County establish and maintain an AB109 Reserve with a minimum funding level equivalent to 3 percent of the current fiscal year's AB109 budget. The Reserve will be funded primarily by unclaimed AB109 allocations remaining in the trust accounts at the end of each fiscal year. Current fiscal year revenue would be applied toward the Reserve only if prior fiscal year savings were insufficient to maintain the minimum 3 percent funding requirement; otherwise, current fiscal year revenue would be fully utilized for AB109 programs and services.

Board approval would be required to use Reserve funds:

- During the fiscal year, a County department would submit a funding proposal to the CEO that justifies the need to supplement funding for an existing program or initiate a new pilot. The proposal would include program objectives, implementation timeframes and logistics, and measureable outcome(s) that demonstrate the program's value in promoting public safety. The CEO would recommend use of Reserve funds during a regular budget phase or through a mid-year Budget Adjustment.
- At the end of the fiscal year, a County department with total claims exceeding its AB109 budget allocation could submit a request to the CEO for reimbursement. The reimbursement could come either from the unclaimed fund allocations of other departments and/or Reserve funds. The CEO's analysis would ensure the minimum 3 percent Reserve requirement would be maintained for the following fiscal year. The CEO would recommend reimbursing a County department with unclaimed fund allocations and/or Reserve funds during the Supplemental Budget phase.

Departments would treat Reserve funds as one-time funds, so they would not be used to support new positions. In addition, the CEO could recommend the Board use the Reserve to fund multi-department and longitudinal evaluation studies of AB109, as discussed under the Program Audit section.

Unless directed otherwise, the CEO will proceed to implement this AB109 Reserve Policy.

AB109 Fiscal Audit Schedule

The A-C's Audit Division (Audit) is working with County departments to develop a fiscal audit schedule. Audit has initiated a preliminary review consisting of meetings with each department to obtain background information and documents related to AB109

programs and claims. The scope of the fiscal audits will be to 1) validate funds are being utilized for AB109 programs and populations, and 2) ensure adequate fiscal controls and checks are in place. Contractors and sub-contractors will be required to participate in the audit. The preliminary review will be completed by mid-January 2014. Based on the information collected, Audit will then consult with the CEO and the Board offices to develop a schedule for the actual audits.

During this fiscal year, the A-C received an initial ongoing allocation of AB109 funds to begin fiscal audits. Depending on the scope and audit schedule developed, the A-C may require an increased allocation of ongoing AB109 funding in subsequent years.

Program Evaluation Studies

To ensure an independent and objective evaluation of the County's AB109 programs, the Countywide Criminal Justice Coordinating Committee (CCJCC), in consultation with the CEO, has initiated a Request for Statement of Qualifications (RFSQ) for criminal justice research and evaluation services. The RFSQ will establish a Master Agreement list of vendors to provide consultant services encompassing:

- Evaluation of criminal justice and rehabilitative treatment programs to determine their efficacy in promoting public safety and reducing recidivism;
- Statistical analysis of crime and offender populations;
- Analysis, validation, and norming of criminal justice assessment tools; and
- Research and development of programs, policies, and practices.

The Master Agreement will be made available to all County departments and partner agencies to evaluate both AB109 programs and other criminal justice related programs. CCJCC will be releasing the RFSQ with the goal of presenting a Master Agreement for Board approval by February 2014.

Once the Master Agreement list is approved, the CEO and CCJCC will work with County departments to develop the Scope of Work for AB109 evaluation projects with expert consultants. The department(s) and expert consultants will be required to establish a reporting schedule to provide the Board with status updates of the AB109 evaluation project and the final report. We anticipate some evaluation projects will be short-term that begin and end within a fiscal year while others will be longitudinal studies evaluating the effect AB109 has on department operations, custody/supervision populations, the justice system, and the community over several years.

Each Supervisor
November 27, 2013
Page 4

County departments will be required to set aside funds within their AB109 allocation to support short-term department specific evaluation projects. In addition, CCJCC has set aside funds within its AB109 budget allocation for the evaluation of AB109 as a whole. The CEO will also consider proposals to use the AB109 Reserve to fund multi-department and longitudinal evaluation studies. Reserve funds could be reallocated to a new "program evaluation" line-item within the overall AB109 budget.

Should you have any questions, please have your staff contact Georgia Mattera, Public Safety Cluster, at (213) 893-2374.

WTF:GAM:SW
DT:llm

c: Executive Office, Board of Supervisors
County Counsel
Auditor-Controller

2011 PUBLIC SAFETY REALIGNMENT (AB109/117)
Qualified Expenditures Certification
Fiscal Year 2014-15 [Quarter 1]
[July to September 2014]

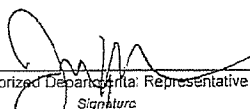
☒ AB109 Reimbursement (GP1A) ☐ Revocation Hearings Reimbursement (GP3)
 I certify that the expenditures are accurate and allowable. The funds were spent in the following budget unit and appropriation account(s):

ONGOING								
Fund	Department	Budget Unit	Unit	Appropriation Account	Final Adopted Budget	Adjusted Budget BA	Actual Expenses @ "Adjusted Full" Costs	Actual Expenses @ "Direct" Costs
A01	PB	17300	17620	1000	\$53,583,000		15,263,392.26	10,688,593.34
A01	PB	17300	17620	2000	19,052,000		1,474,127.41	1,474,127.40
Commitments:								
A01	PB	17300	17620	2000	0		1,500,068.29	1,500,068.29

Revenue Offset

Total	\$72,635,000	\$0	\$ 18,237,587.96	\$ 13,662,789.03
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Adjusted Budget = Final Adopted (if there are no budget adjustments)


 Authorized Department Representative
 Signature

Chief Probation Officer
 Title

10/20/2014
 Date

Reviewed by:


 Chief Executive Office Budget Analyst
 Signature

10-21-14
 Date

AUDITOR-CONTROLLER SECTION:

Reimbursed Amount (Completed by A/C)

Document ID Date Processed

Balance Remaining (Completed by A/C)

ATTACHMENT D

Attachment II

2011 PUBLIC SAFETY REALIGNMENT (AB109/117)
Qualified Expenditures Certification
Fiscal Year 2014-15 [Quarter 2]
[October to December 2014]

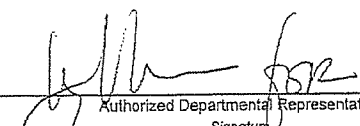
☒ AB109 Reimbursement (GP1A) ☐ Revocation Hearings Reimbursement (GP3)
 I certify that the expenditures are accurate and allowable. The funds were spent in the following budget unit and appropriation account(s):

Fund	Department	Budget Unit	Unit	Appropriation Account	Final Adopted Budget	Adjusted Budget BA	Actual Expenses @ "Adjusted Full" Costs	Actual Expenses @ "Direct" Costs
A01	PB	17300	17620	1000	\$53,583,000		15,719,687.38	11,053,585.45
A01	PB	17300	17620	2000	19,052,000		2,865,077.22	2,885,077.22
Commitments:								
A01	PB	17300	17620	2000	0		4,501,380.98	4,501,380.98

Revenue Offset

Total **\$72,635,000** **\$0** **\$ 23,086,145.58** **\$ 18,420,043.65**

Adjusted Budget = Final Adopted (If there are no budget adjustments)


 Authorized Departmental Representative
 Signature

Chief Probation Officer
 Title

1/20/15
 Date

Reviewed by: 
 Chief Executive Office Budget Analyst
 Signature

1-21-15
 Date

AUDITOR-CONTROLLER SECTION:

Reimbursed Amount (Completed by A/C)

Document ID Date Processed

Balance Remaining (Completed by A/C)

ATTACHMENT E

Attachment III

2011 PUBLIC SAFETY REALIGNMENT (AB109/117)
Qualified Expenditures Certification
Fiscal Year 2014-15 [Quarter 2]
[October to December 2014]

I certify that the expenditures are accurate and allowable. The funds were spent in the following budget unit and appropriation account.

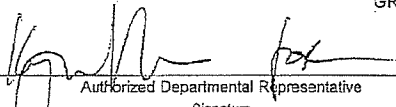
Fund	Department	Budget Unit	Unit	Appropriation Account	Final Adopted Budget	Adjusted Budget BA	Actual Expenses @ "Adjusted Full" Costs	Actual Expenses @ "Direct" Costs
A01	PB	17300	17620	2000	\$3,170,000		1,867,779.14	-
A01	PB	17300	17620	6030	0		-	-
Total					\$3,170,000	\$0	1,867,779.14	-

Commitments:

A01	PB	17300	17620	2000			-	-
A01	PB	17300	17620	6030			-	-
Total					\$0	\$0	-	-

Adjusted Budget = Final Adopted (if there are no budget adjustments)

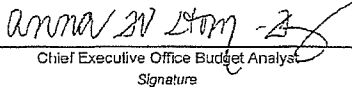
GRAND TOTAL	\$3,170,000	\$0	\$ 1,867,779.14	\$ -
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 Authorized Departmental Representative
 Signature

Chief Probation Officer
 Title

1/20/15
 Date

Reviewed by:


 Chief Executive Office Budget Analyst
 Signature

1-21-15
 Date

AUDITOR-CONTROLLER SECTION:

Reimbursed Amount (Completed by A/C)

Document ID Date Processed

Balance Remaining (Completed by A/C)

ATTACHMENT F

ATTACHMENT F	Dept Request (INITIAL)
Probation	\$ 124,118,471
LASD	\$ 279,305,000
Fire	\$ 12,295,000
DPH	\$ 58,000,000
DMH	\$ 32,000,000
DHS	\$ 9,480,000
DCFS	\$ 650,000
BOS (CCJCC + PSRT)*	
PFU: RESERVE	\$ 892,000
TOTAL	\$ 516,740,471

*Request Pending

AB109 ALLOCATION \$ 267,783,000

VARIANCE \$ (248,957,471)